

**384.8 Emergency fund.**

A city may establish an emergency fund and may certify taxes not to exceed twenty-seven cents per thousand dollars of taxable value each year to be levied for the fund. Transfers may be made from the emergency fund to the general fund as provided in rules promulgated by the city finance committee created in [section 384.13](#).

[C24, 27, 31, 35, 39, §373; C46, 50, 54, 58, 62, 66, 71, 73, §24.6; C75, 77, 79, 81, §384.8]